

Filing deadline extension - Business entities must certify tax status by April 12 to be listed in Corporations Book

DOR is extending the deadline for business entities to certify their tax status through an online application on WebFile for Business, entitled Annual Certification of Entity Tax Status, until close of business April 12, 2013. (The filing deadline had previously been April 1st.) The annual Corporations Book is used by local assessors to determine which businesses qualify for various property tax exemptions afforded entities that are classified as corporations for federal and state income tax purposes.

A corporation that has not completed the online application by April 12 may be omitted from the Corporations Book and may not receive personal property tax exemptions to which it would otherwise be entitled.

If you have never used [WebFile for Business](#), you will need to register your business to access the application for certification. Please note that it takes a minimum of two days to confirm registration for WebFile for Business, and the Corporations Book Application cannot be filled in until that confirmation is received. Entities included in a combined return must be separately registered in WebFile for Business and separately file the entity status certification.

Note that an entity that is exempt from taxation under section 501 of the Internal Revenue Code is not considered a business corporation for purposes of local property taxation, and is thus not required to fill out the Corporations Book Application.

For details see [Directive 12-5](#) or [FAQ's](#)